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Counsel to Okaloosa County, Florida Tax Collector

IN THE UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
Richmond Division

IN RE:) Chapter 11
) Case No. 08-35653 (KRH)
CIRCUIT CITY STORES, INC., et al.,)
) Jointly Administered
Debtors.)

**RESPONSE OF HONORABLE CHRIS HUGHES,
TAX COLLECTOR IN AND FOR OKALOOSA COUNTY, FLORIDA
("TAX COLLECTOR") TO DEBTOR'S THIRTY-SEVENTH
OMNIBUS OBJECTION TO CLAIMS
(REDUCTION OF CERTAIN PERSONAL PROPERTY TAX CLAIMS)**

Comes now the Honorable Chris Hughes, Tax Collector in and for Okaloosa County, Florida ("Tax Collector"), and for his response to the Debtor's Thirty-Seventh Omnibus Objection to Claims (Reduction of Certain Personal Property Tax Claims) (Docket #4613) states as follows:

1. The Claimant's Name is the Honorable Chris Hughes, Tax Collector in and for Okaloosa County, Florida ("Tax Collector"). The amount of the claim filed is for 2009 personal property taxes assessed against the personal property of Circuit City Stores located at 419 Mary Esther CTO, Unit A, in Okaloosa County, Florida, as of January 1, 2009.

2. Attached hereto as Exhibit A is a concise statement of Tax Collector, who is a person with personal knowledge of the relevant facts in support of this response, which statement

sets forth the reasons why the Bankruptcy Court should overrule the objection as to the Tax Collector's claim, which includes, without limitation the specific factual and legal basis upon which the claimant intends to rely in support of his response and his underlying claim.

3. Attached hereto as Exhibit B is a copy of or identification of documentation supporting the Tax Collector's claim that the claimant presently intends to introduce into evidence in support of his claim at any hearing held on this objection. Claimant reserves the right to supplement this documentation at a later date if additional supporting documentation is obtained.

4. Attached hereto as Exhibit C is a Declaration of the Honorable Timothy "Pete" Smith, who is the Property Appraiser in and for Okaloosa County, Florida and as such has personal knowledge of the relevant facts that support this response.

5. The claimants address, telephone number, fax number and the claimant's attorney to whom the attorneys for the Debtor should serve a reply to the response are as follows:

The Hon. Chris Hughes
Okaloosa County Tax Collector
151-C NE Elgin Parkway
Ft. Walton Beach, Florida 32547
Phone: (850) 651-7300
Fax: (850) 651-7609

Attorney:
Paul S. Bliley, Jr., Esquire
Williams Mullen
P.O. Box 1320
Richmond, VA 23218-1320
pbliley@williamsmullen.com
Telephone: (804) 783-6448
Fax: (804) 783-6507

6. The name, address, telephone number and fax number of the party to reconcile, settle or otherwise resolve the objection on the claimant's behalf is the attorney set forth above.

Dated: September 16, 2009

Hon. Chris Hughes, Tax Collector
In and for Okaloosa County, Florida

By /s/ Paul S. Bliley, Jr.
Of Counsel

Paul S. Bliley, Jr., VSB No. 13973

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Counsel for Tax Collector in and for Okaloosa County, Florida

CERTIFICATE OF SERVICE

I hereby certify that on the 16th day of September 2009, I caused a copy of the foregoing to be served by electronic means on the "2002" and "Core" lists and through the ECF system.

/s/ Paul S. Bliley, Jr.
Paul S. Bliley, Jr.

6799216_1.DOC

EXHIBIT A

I have personal knowledge as the Tax Collector for Okaloosa County, Florida, to the relevant facts in support of the Response of the Tax Collector to the Objection filed. The Court should overrule the Objection as to the claim of the Tax Collector, factually and legally.

The factual basis is as set forth in Exhibit C prepared by the Honorable Timothy "Pete" Smith, Property Appraiser in and for Okaloosa County, Florida, who had appraised the Circuit City property upon which the Tax Collector, by law, must rely.

The legal basis is because Florida law in Section 197.332, Florida Statutes, restricts the Tax Collector to the collection of all taxes as shown on the tax roll. The tax roll, indicating the value of the property and the amount of tax assessed on such property, is prepared by the Property Appraiser as required in Section 192.011, Florida Statutes. This restriction on the Tax Collector's duties is provided further in the applicable rules prepared by the Florida Department of Revenue (which supervises both the Property Appraiser and the Tax Collector in the state work performed locally in each county political subdivision), throughout Chapter 12D-13, Florida Administrative Code.



The Honorable Chris Hughes
Okaloosa County Tax Collector

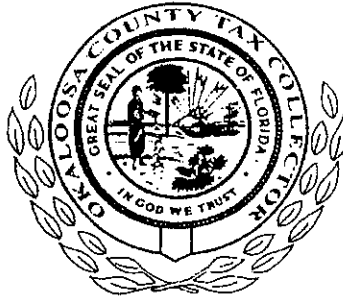
EXHIBIT B

Attached hereto is the preliminary roll and appraised values received by the Tax Collector from the Property Appraiser. Attached also is the documentation of the Property Appraiser as referenced in Exhibit C.

151-C Eglin Pkwy N.E.
Fort Walton Beach, FL 32548

101 James Lee Boulevard
Crestview, FL 32536

506 Highway 85 N
Niceville, FL 32578



4012 Commons Dr. W Unit 122
Destin, FL 32541

310 Van Matre Ave.
Suite 155, Building 210
Eglin AFB, FL 32542

(850) 689-5700 (850) 651-7300

CHRIS HUGHES
OKALOOSA COUNTY TAX COLLECTOR
www.okaloosatax.com

OKALOOSA COUNTY, FLORIDA
2009 PERSONAL PROPERTY RECORD CARD

6/03/2009

ACCOUNT #50212100

CIRCUIT CITY STORES INC #3204 TXDT 001

MAIN: TAX DEPT

PO BOX 42304

RICHMOND, VA 23242-2304

NAICS 443112

TOT COST 615,222

TOT ASMT 255,691

EXEMPT 25,000

** TAXABLE 230,691**

PREV VAL 267,755

* LINE THROUGH ASSETS REMOVED
* ADD ASSETS NOT LISTED

419 MARY ESTHER CTO Unit- A

PENALTY%

DESC	UT	ORIG COST	YEAR	ITEM	LIF	CALC VALUE
COMPUTER / TELECOM	0	7,839	1993	0002	4.0	392
COMPUTER / TELECOM	0	988	1995	0004	4.0	49
COMPUTER / TELECOM	0	2,295	1999	0005	4.0	115
COMPUTER / TELECOM	0	697	2002	0038	4.0	35
COMPUTER / TELECOM	0	9,395	2003	0041	4.0	470
COMPUTER / TELECOM	0	1,212	2004	0043	4.0	61
COMPUTER / TELECOM	0	13,901	2005	0044	4.0	1,390
COMPUTER	0	281	2007	0048	4.0	132
COMPUTER	0	682	2008	0051	4.0	566
COMPUTER/TELECOM/POS	0	37,768	1992	0001	6.0	9,185
COMPUTER/TELECOM/POS S	0	8,281	2006	0045	6.0	5,192
MACHINERY & EQUIP	0	2,025	1998	0010	9.0	531
MACHINERY & EQUIPMENT	0	21,261	1999	0012	9.0	5,576
MACHINERY & EQUIPMENT	0	1,800	2000	0021	9.0	519
MACHINERY & EQUIPMENT	0	770	2001	0037	9.0	262
MACHINERY & EQUIPMENT	0	12,399	2002	0040	9.0	5,319
MACHINERY & EQUIPMENT	0	25,397	2006	0046	9.0	20,114
MACHINERY & EQUIPMENT	0	1,385	2007	0055	9.0	1,170
MACHINERY & EQUIPMENT	0	213,803	1992	0006	9.0	56,016
MACHINERY & EQUIPMENT	0	9,130	1993	0007	9.0	2,392
MACHINERY & EQUIPMENT	0	289	1996	0008	9.0	76
MACHINERY & EQUIPMENT	0	850	1997	0009	9.0	223
MACHINERY & EQUIPMENT	0	2,654	1999	0011	9.0	695
MACHINERY & EQUIPMENT	0	64,340	2000	0013	9.0	18,543
MACHINERY & EQUIPMENT	0	505	2001	0036	9.0	172
MACHINERY & EQUIPMENT	0	1,078	2002	0039	9.0	462
MACHINERY & EQUIPMENT	0	1,666	2003	0042	9.0	874
MACHINERY & EQUIPMENT	0	137,273	2006	0047	9.0	108,720
MACHINERY & EQUIPMENT	0	18,761	2007	0054	9.0	15,846
MACHINERY & EQUIPMENT	0	534	2008	0052	9.0	486
MACHINERY & EQUIPMENT	0	15,835	2008	0053	10.0	0
HOUSEHOLD EQ (SHORT TI	0	108	2008	0022	0.0	108

Estimated Tax for 2009

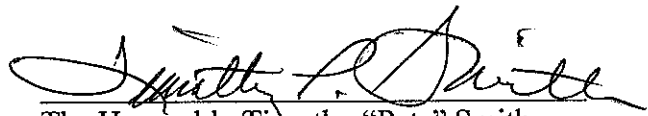
\$230,691 * .0111485 = \$2,571.85

EXHIBIT C

**Declaration of the Honorable Timothy "Pete" Smith,
Property Appraiser in and for Okaloosa County, Florida.**

As the Property Appraiser in and for the Okaloosa County political subdivision, I appraise the value of property pursuant to state law and state rule and work under the supervision of the Florida Department of Revenue in this regard as provided in Section 195.002(1), Florida Statutes. Pursuant to Section 193.114, Florida Statutes, I prepared the Tangible Personal Property Tax Rolls for the year 2009 and upon certification in October 2009 will deliver such rolls to the Tax Collector in and for Okaloosa County, Florida.

The 2009 preliminary Tangible Personal Property Tax Rolls have been prepared by me and a certified copy of the TRIM Notice for 2009 is attached hereto.


The Honorable Timothy "Pete" Smith
Okaloosa County Property Appraiser

1

OKALOOSA COUNTY TAXING AUTHORITIES
151-D NE EGLIN PARKWAY
FORT WALTON BEACH, FL 32548-4498
IMPORTANT TAX INFORMATION ENCLOSED

**NOTICE OF PROPOSED
PROPERTY TAXES
AND PROPOSED OR ADOPTED
NON-AD VALOREM
ASSESSMENTS
DO NOT PAY
THIS IS NOT A BILL**

2009 TANGIBLE PERSONAL PROPERTY
*** AMENDED TRIM ***

50212100
CIRCUIT CITY STORES INC #3204
ATTN: TAX DEPT
PO BOX 42304
RICHMOND VA 23242-2304

The taxing authorities which levy property taxes against your property will soon hold **Public Hearings** to adopt budgets and tax rates for the next year.

The purpose of these **Public Hearings** is to receive opinions from the general public and to answer questions on the proposed tax change and budget **Prior To Taking Final Action**.

Each taxing authority may **Amend or Alter** its proposals at the hearing.

LCTN: 419 MARY ESTHER CTO # A
FW



Taxing Authority	Your property taxes last year	Your taxes this year if proposed budget change is made	A public hearing on the proposed taxes and budget will be held:	Your taxes this year if no budget change is made
001 County	800.97	761.16	101 E JAMES LEE BLVD, CRESTVIEW, FL SEPT. 8, 6:00PM 850-689-5000 X3411	832.01
Public Schools:				
By State Law	1279.80	1243.66	120 LOWERY PL SE, FT WALTON BCH, FL SEPT. 14 6:00PM (850) 833-5840	1317.11
By Local Board	570.96	518.60		587.62
MSTU PARKS	43.70	41.52	101 E JAMES LEE BLVD, CRESTVIEW, FL SEPT. 8, 6:00PM 850-689-5000 X3411	45.05
Water Management District	10.92	10.38	800 HOSPITAL DR CRESTVIEW, FL SEPT. 15, 5:05PM (850) 539-5999	11.53
Independent Special Districts* Voter Approved* Debt Payments				
	2706.35	2575.32		2793.32
Total Property Taxes				

COLUMN 1*

COLUMN 2*

COLUMN 3*

Your property value last year:	Market Value 267,755	Assessed Value 267,755	Exemptions 25,000	Taxable Value 242,755
	255,691	255,691	CNTY 25,000	230,691
		255,691	SCHL 25,000	230,691
Your property value this year:		255,691	OTHR 25,000	230,691

PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

Levying Authority	Purpose of Assessment	Units	Rate	Assessment

SEE REVERSE SIDE FOR EXPLANATIONS

Total

IF YOU FEEL THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE, CONTACT YOUR COUNTY PROPERTY APPRAISER AT: 850-651-7240
CRESTVIEW 850-689-5900 FORT WALTON BEACH
IF THE PROPERTY APPRAISER'S OFFICE IS UNABLE TO RESOLVE THE MATTER AS TO MARKET VALUE, YOU MAY FILE A PETITION FOR ADJUSTMENT WITH THE VALUE ADJUSTMENT BOARD; PETITION FORMS ARE AVAILABLE FROM THE COUNTY PROPERTY APPRAISER AND MUST BE FILED ON OR BEFORE: 9-08-2009

YOUR FINAL TAX BILL MAY CONTAIN NON-AD VALOREM ASSESSMENTS WHICH MAY NOT BE REFLECTED ON THIS NOTICE SUCH AS ASSESSMENTS FOR ROADS, DRAINAGE, GARBAGE, FIRE, LIGHTING, WATER, SEWER, OR OTHER GOVERNMENTAL SERVICES AND FACILITIES WHICH MAY BE LEVIED BY YOUR COUNTY, CITY, OR ANY SPECIAL DISTRICT. DR-474N R. 01/02